

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF _____, IOWA DUE: December 1, 2016		16208300400000 City of Harlan 711 Durant St. Harlan, IA 51537	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,644,213		2,644,213	2,523,894
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,644,213		2,644,213	2,523,894
Delinquent property taxes	0		0	0
TIF revenues	671,628		671,628	651,518
Other city taxes	506,928	0	506,928	652,499
Licenses and permits	18,035	0	18,035	13,700
Use of money and property	49,988	0	49,988	37,525
Intergovernmental	2,417,929	0	2,417,929	2,429,545
Charges for fees and service	391,193	14,914,306	15,305,499	16,558,844
Special assessments	110	0	110	500
Miscellaneous	347,323	8,768	356,091	167,950
Other financing sources	1,505,900	137,618	1,643,518	3,548,518
Total revenues and other sources	8,553,247	15,060,692	23,613,939	26,584,493
Expenditures and Other Financing Uses				
Public safety	1,341,956	0	1,341,956	1,365,207
Public works	1,300,112	0	1,300,112	1,363,761
Health and social services	0	0	0	0
Culture and recreation	1,024,694	0	1,024,694	933,707
Community and economic development	286,393	0	286,393	251,900
General government	984,272	0	984,272	1,008,208
Debt service	611,629	0	611,629	802,149
Capital projects	1,672,089	0	1,672,089	2,159,766
Total governmental activities expenditures	7,221,145	0	7,221,145	7,884,698
Business type activities	0	12,208,715	12,208,715	16,217,693
Total ALL expenditures	7,221,145	12,208,715	19,429,860	24,102,391
Other financing uses, including transfers out	1,643,518	0	1,643,518	1,978,518
Total ALL expenditures/And other financing uses	8,864,663	12,208,715	21,073,378	26,080,909
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-311,416	2,851,977	2,540,561	503,584
Beginning fund balance July 1, 2015	1,694,537	19,177,823	20,872,360	19,766,735
Ending fund balance June 30, 2016	1,383,121	22,029,800	23,412,921	20,270,319
Note - These balances do not include \$ <u>236,916</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>37,008</u> held in Private Purpose Trust funds and \$ <u>2,536</u> held in agency funds which were not budgeted and are not available for city operations.				
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/25/16	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Area Code	Number	Extension
Jane A. Smith		712	755-5137	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/29/2016	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Harlan						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	1,531,972	614,384		497,857			2,644,213			2,644,213	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,531,972	614,384		497,857	0		2,644,213		T01	2,644,213	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,531,972	614,384		497,857	0	0	2,644,213			2,644,213	6			
7	TIF revenues			671,628				671,628		T01	671,628	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	42,760						42,760		T15	42,760	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	49,892						49,892		T19	49,892	13			
14	Other local option taxes		414,276					414,276		T09	414,276	14			
15	TOTAL OTHER CITY TAXES	92,652	414,276	0	0	0	0	506,928	0		506,928	15			
16	Section B - LICENSES AND PERMITS	18,035						18,035		T29	18,035	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	4,524						4,524		U20	4,524	18			
19	Rents and royalties	45,464						45,464		U40	45,464	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	49,988	0	0	0	0	0	49,988	0		49,988	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants					1,469,527		1,469,527		B89	1,469,527	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	1,469,527	0	1,469,527	0		1,469,527	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Harlan		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		630,996					630,996		C46	630,996	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	630,996	0	0	0	0	630,996	0		630,996	60
61												61
62	Local grants and reimbursements											62
63	County contributions	30,747						30,747			30,747	63
64	Library service							0		D89	0	64
65	Township contributions	53,747						53,747		D89	53,747	65
66	Fire/EMT service							0		D89	0	66
67	Payment in lieu of taxes	229,607						229,607		D89	229,607	67
68	Other grant	3,305						3,305			3,305	68
69								0			0	69
70	Total local grants and reimbursements	317,406	0	0	0	0	0	317,406	0		317,406	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	317,406	630,996	0	0	1,469,527	0	2,417,929	0		2,417,929	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	2,057,690	A91	2,057,690	73
74	Sewer							0	891,082	A80	891,082	74
75	Electric							0	7,214,913	A92	7,214,913	75
76	Gas							0	2,632,737	A93	2,632,737	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	119,164						119,164		A81	119,164	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Harlan						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0	2,117,884	A03	2,117,884	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	6,854						6,854		A89	6,854	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	5,679						5,679		A89	5,679	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	139,405						139,405		A61	139,405	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Airport Fuel Sales	120,091						120,091			120,091	103				
104	TOTAL CHARGES FOR SERVICE	391,193	0	0	0	0	0	391,193	14,914,306		15,305,499	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	110						110		U01	110	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	14,069						14,069		U99	14,069	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	11,050						11,050		U11	11,050	110				
111	Fines	24,950						24,950		U30	24,950	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Miscellaneous	29,429				1,594		31,023	8,768		39,791	114				
115	Reimbursements	236,261						236,261			236,261	115				
116	Public Works Sale of Surplus	29,970						29,970			29,970	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	345,729	0	0	0	1,594	0	347,323	8,768		356,091	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Harlan						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,747,085	1,659,656	671,628	497,857	1,471,121	0	7,047,347	14,923,074		21,970,421	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	885,000				110,000		995,000			995,000	127				
128	Internal TIF loans and transfers in	126,175			220,800	163,925		510,900	137,618		648,518	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	1,011,175	0	0	220,800	273,925	0	1,505,900	137,618		1,643,518	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,758,260	1,659,656	671,628	718,657	1,745,046	0	8,553,247	15,060,692		23,613,939	132				
133												133				
134	Beginning fund balance July 1, 2015	433,370	245,762	-11,904	711,114	316,195	0	1,694,537	19,177,823		20,872,360	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,191,630	1,905,418	659,724	1,429,771	2,061,241	0	10,247,784	34,238,515		44,486,299	136				
137												137				
138												138				
139												139				
140												140				
141												141				
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159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Harlan		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	889,461						889,461		E62	889,461	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	110,000						110,000		E89	110,000	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	295,491						295,491		E24	295,491	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	47,004						47,004		E32	47,004	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,341,956	0		0	0	0	1,341,956			1,341,956	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Harlan		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	166,294	493,068			321,582		980,944		E44	980,944	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	183,427						183,427		E01	183,427	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	77,125						77,125		E81	77,125	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		58,616					58,616		E89	58,616	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	426,846	551,684		0	321,582	0	1,300,112			1,300,112	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Harlan		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0				0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF Harlan						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	354,107						354,107		E52	354,107	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	1,846						1,846		E61	1,846	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	121,880				21		121,901		E61	121,901	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	224,558						224,558		E61	224,558	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	3,500						3,500		E03	3,500	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	118,311						118,311		E61	118,311	135
136	Other culture and recreation	113,621	67,141			19,709		200,471		E61	200,471	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	937,823	67,141		0	19,730	0	1,024,694			1,024,694	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	177,392	1,350			96,897		275,639		E89	275,639	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			2,047				2,047		E50	2,047	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation					8,707		8,707		E89	8,707	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	177,392	1,350	2,047	0	105,604	0	286,393			286,393	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Harlan		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	372,445						372,445		E29	372,445	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	339,480						339,480		E23	339,480	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	212,897						212,897		E31	212,897	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation		59,450					59,450		E89	59,450	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	924,822	59,450	0	0	0	0	984,272			984,272	176
177	Section G — DEBT SERVICE				611,629			611,629			611,629	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	611,629	0	0	611,629			611,629	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Downtown Upper Story		1,350					1,350			1,350	184
185	Airport Project					1,661,589		1,661,589			1,661,589	185
186	Pioneer Park					9,150		9,150			9,150	186
187	Subtotal Regular Capital Projects	0	1,350			1,670,739	0	1,672,089			1,672,089	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	1,350	0	0	1,670,739	0	1,672,089			1,672,089	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,808,839	680,975	2,047	611,629	2,117,655	0	7,221,145			7,221,145	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Harlan		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,299,818	E91	1,299,818	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							697,923	697,923	E80	697,923	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation							4,502,237	4,502,237	E92	4,502,237	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation							2,375,954	2,375,954	E93	2,375,954	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Harlan		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								1,944,804	E89	1,944,804	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,387,979		1,387,979	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								12,208,715		12,208,715	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,808,839	680,975	2,047	611,629	2,117,655	0	7,221,145	12,208,715		19,429,860	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		995,000					995,000			995,000	255
256	Internal TIF loans/repayments and transfers out			648,518				648,518			648,518	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	995,000	648,518	0	0	0	1,643,518	0		1,643,518	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,808,839	1,675,975	650,565	611,629	2,117,655	0	8,864,663	12,208,715		21,073,378	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		229,443	9,159				238,602			238,602	264
265	Committed							0			0	265
266	Assigned				818,142			818,142			818,142	266
267	Unassigned	382,791				-56,414		326,377			326,377	267
268	Total Governmental	382,791	229,443	9,159	818,142	-56,414	0	1,383,121			1,383,121	268
269	Proprietary								22,029,800		22,029,800	269
270	Total ending fund balance June 30, 2016	382,791	229,443	9,159	818,142	-56,414	0	1,383,121	22,029,800		23,412,921	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,191,630	1,905,418	659,724	1,429,771	2,061,241	0	10,247,784	34,238,515		44,486,299	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Harlan Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$								
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	1,991,114
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt									
Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year	Debt Outstanding JUNE 30, 2016	Interest paid this year					
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		(h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$		I91 \$
2. Sewer utility	19U 2,040,000	29U 1,555,000	39U 250,000	49U	49U	49U 3,345,000	49U		I89 67,880
3. Electric utility	19U	29U	39U	49U	49U	49U			I92
4. Gas utility	19U	29U	39U	49U	49U	49U			I93
5. Transit-bus	19U	29U	39U	49U	49U	49U			I94
6. Industrial Revenue	19T	24T	34T		44T	44T			I89
7. Mortgage revenue	19T	24T	34T		44T	44T			I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U		I89
9. 2011 GO	19U 790,000	29U	39U 60,000	49U 730,000	49U	49U	49U		I89 24,935
10. 2013 Crossover	19U 2,600,000	29U	39U 215,000	49U 2,385,000	49U	49U	49U		I89 44,343
11. 2014 GO	19U 1,835,000	29U	39U 220,000	49U 1,635,000	49U	49U	49U		I89 42,692
12.	19U	29U	39U	49U	49U	49U	49U		I89
13.	19U	29U	39U	49U	49U	49U	49U		I89
14.	19U	29U	39U	49U	49U	49U	49U		I89
Total long-term debt	7,265,000	1,555,000	745,000	4,750,000	0	3,345,000	0		179,850
B. Short-term debt									
Outstanding as of JULY 1, 2015				61V \$	Amount - Omit cents				
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014									
				\$	261,358,057	x .05 = \$	13,067,903		
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61						
	\$	\$	207,679	352,216	23,129,486	23,689,381			
REMARKS						V98			